

2020

CERTIFICATE

To the Clerk of Doniphan County, State of Kansas
We, the undersigned, officers of

City of Leona

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit - 2020		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	9,541	1,210 <i>16-081</i>
Debt Service	10-113			
Library	12-1220			
Special Highway		8	5,415	
		8		
Totals		XXXXXX	14,956	1,210 <i>16-081</i>
Budget Summary		9		
Neighborhood Revitalization				
				County Clerk's Use Only
				<i>75,244</i>
				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

1,210
NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
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Date Attested: *August 27* 2019
Heary Brannen
County Clerk

Kelly Sale
Cathy Adams *Brenda Winters*
Arthur Pernis
Perry Pernis
James Winters
Jean Ashworth
Governing Body

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 1,095
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 1,095

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+	0
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+	3,837
5b. Personal property 2018	-	5,572
5c. Increase in personal property (5a minus 5b)	+	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+	0
6b. State assessed	+	0
6c. New improvements	+	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0
7. Valuation of property that has changed in use during 2019 :	+	6,260
8. Expiration of property tax abatements	+	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		6,260
11. Total estimated valuation July 1, 2019		75,246
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0907
13. Percentage adjustment increase (12 times 3)	+ \$	99
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	16
16. Total Percentage Adjustments	\$	115

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud		+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
23. Law enforcement expenses - 2020 budget:		+	<u> </u>
Law enforcement expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:			
(Do not include building construction or remodeling costs)		+	<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u> </u>
Fire protection expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:			
(Do not include building construction or remodeling costs)		+	<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>
Emergency medical expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:			
(Do not include building construction or remodeling costs)		+	<u>0</u>
26. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
 28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u> 0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
 30. Total Computed Tax Levy		<u> 1,210</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	1,044	
2017 Tax Levy (Less Levy for other Governmental Units)	1,054	None
2018 Tax Levy (Less Levy for other Governmental Units)	1,088	None
2019 Tax Levy (Less Levy for other Governmental Units)	1,095	None
 Average Tax Levy (last three years)	1,079	
CPI Adjustment of 0.025	27	
Average Tax Levy Adjusted by CPI	1,106	
 2020 Total Tax Levy (Less Levy for Other Governmental Units)	1,210	
 Exemption from Election Requirement	No	

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
 CPI Adjustment		16
2020 Mill Rate (Less Mills for other Governmental Units)		
 Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		16

Exemption from Election Requirement Yes

City of Leona

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,095	265	26	6	41	17
Debt Service						
Library						
TOTAL	1,095	265	26	6	41	17

County Treas Motor Vehicle Estimate 265

County Treas Recreational Vehicle Estimate 26

County Treas 16/20M Vehicle Estimate 6

County Treas Commercial Vehicle Tax Estimate 41

County Treas Watercraft Tax Estimate 17

Motor Vehicle Factor 0.24201

Recreational Vehicle Factor 0.02374

16/20 Vehicle Factor 0.00548

Commercial Vehicle Factor 0.03744

Watercraft Factor 0.01553

City of Leona

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,135	4,740	3,956
Receipts:			
Ad Valorem Tax	1,500	1,095	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		368	265
Recreational Vehicle Tax		27	26
16/20M Vehicle Tax		5	6
Commercial Vehicle Tax		40	41
Watercraft Tax		17	17
Gross Earning (Intangible) Tax			0
LAVTR			0
Cash Adjustment	3,008		0
Compensating Use Tax	864	900	950
Local Sales Tax	2,273	2,150	2,150
Franchise Tax	900	900	900
Interest on Idle Funds	20	20	20
Neighborhood Revitalization Rebate			0
Miscellaneous	150		
Does miscellaneous exceed 10% of Total F			
Total Receipts	8,715	5,522	4,375
Resources Available:	10,850	10,262	8,331
Expenditures:			
Salaries & Wages	2,000	2,200	2,200
Employee Benefits			
Utilities	3,290	3,300	3,500
Park			
Rent			
City Building	295	300	300
Capital Improvements			2,891
Advertising			
Legal Fees			
Office Expenses	150	106	200
Fees & Dues	75	50	100
Budget & Publications	300	350	350
Donations			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,110	6,306	9,541
Unencumbered Cash Balance Dec 31	4,740	3,956	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	6,190	6,306	9,541
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			9,541
Tax Required			1,210
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			1,210

CPA Summary

City of Leona

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,145	5,590	4,025
Receipts:			
State of Kansas Gas Tax	1,401	1,390	1,390
County Transfers Gas		0	0
Cash Adjustment	4,719		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	6,120	1,390	1,390
Resources Available:	8,265	6,980	5,415
Expenditures:			
Street Repair and Maint	2,675	2,955	5,415
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,675	2,955	5,415
Unencumbered Cash Balance Dec 31	5,590	4,025	0
2018/2019/2020 Budget Authority Amount	5,401	2,955	5,415

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

CPA Summary

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Leona
will meet on August 26, 2019 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	6,110	11.869	6,306	11.767	9,541	1,210	16.081
Special Highway	2,675		2,955		5,415		
Totals	8,785	11.869	9,261	11.767	14,956	1,210	16.081
Less: Transfers	0		0		0		
Net Expenditure	8,785		9,261		14,956		
Total Tax Levied	1,088		1,095		xxxxxxxxxxxxxxx		
Assessed Valuation	91,669		93,060		75,246		

*Tax rates are expressed in mills

Jean Ashworth
City Official Title: Clerk

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax
General	6,110	11.869	6,306	11.767	9,541	1,210
Special Highway	2,675		2,955		5,415	
Totals	8,785	11.869	9,261	11.767	14,956	1,210
Less: Transfers	0		0		0	
Net Expenditure	8,785		9,261		14,956	
Total Tax Levied	1,088		1,095		xxxxxxx	
Assessed Valuation	91,669		93,060		75,246	

*Tax rates are expressed in mills

Jean Ashworth

City Official Title: Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive weeks, the first publication thereof being made as aforesaid on the 8 day of August, 2019, with subsequent publications being made on the following dates:

_____, 20__

_____, 20__

_____, 20__

Dana D. Foley
Publisher

Subscribed and sworn to before me this 8 day of August, 2019.

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS

Lori Vertin
Notary Public

My commission expires 7-6-23

Printer's fee/ Affidavit fee \$ 120⁰⁰